

2004 Child and Dependent Care Expenses Credit**3506**

Attach to your California Form 540, 540A, or Long Form 540NR.

Name(s) as shown on return

Social Security Number

Part I Unearned Income and Other Funds Received in 2004. See instructions

SOURCE OF INCOME/FUNDS	AMOUNT	SOURCE OF INCOME/FUNDS	AMOUNT
•	•	•	•
•	•	•	•
•	•	•	•

Part II Persons or Organizations Who Provided the Care in California – You must complete this part. See instructions.

- 1** Enter the following information for each person or organization that provided care in California. (Only care provided in California qualifies for the credit.)
If you need more space, attach a separate sheet.

	Provider	Provider
a. Care provider's name	•	•
b. Care provider's address (number, street, apt. no., city, state, and ZIP Code)	•	•
c. Care provider's telephone number	• ()	• ()
d. Is provider a person or organization?	<input type="checkbox"/> Person <input type="checkbox"/> Organization	<input type="checkbox"/> Person <input type="checkbox"/> Organization
e. Identification number (SSN or FEIN)	•	•
f. Address where care was provided (number, street, apt. no., city, state, and ZIP Code)		
g. Amount paid for care provided	•	•

Did you receive dependent care benefits? ▶▶▶▶▶ No Complete Part III below.
Yes Complete Part IV before Part III.

Part III Credit for Child and Dependent Care Expenses**2** Information about your **qualifying person(s)**. See instructions

(a) Qualifying person's name		(b) Qualifying person's social security number (See instructions)	(c) Qualifying person's date of birth (DOB) or if disabled	(d) Percentage of physical custody (See instructions)	(e) Qualified expenses you incurred and paid in 2004 for the qualifying person's care in California
First	Last				
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•
•	•	•	• DOB: _____ • Disabled <input type="checkbox"/> Yes	•	•

3 Add the amounts in column (e) of line 2. Do not enter more than \$3,000 for one qualifying person or \$6,000 for two or more qualifying persons. If you completed Part IV, enter the amount from line 33	•	3	
4 Enter YOUR earned income . See instructions	•	4	
Nonresidents: Enter only your earned income from California sources . If you do not have earned income from California sources, stop , you do not qualify for the credit. Part-year residents: Enter the total of (1) your earned income from California sources received while you were a nonresident and (2) all earned income received while you were a resident.			
5 If married filing a joint return, enter YOUR SPOUSE'S earned income. (If your spouse was a student or was disabled, see the instructions.) If not filing a joint return, enter the amount from line 4	•	5	
Nonresidents: Enter only your spouse's earned income from California sources . If your spouse does not have earned income from California sources, stop , you do not qualify for the credit. Part-year residents: Enter the total of (1) your spouse's earned income from California sources received while he or she was a nonresident and (2) all earned income your spouse received while he or she was a resident.			
6 Enter the smallest of line 3, line 4, or line 5	•	6	
7 Enter the decimal amount shown in the chart on page 3 of the instructions for line 7	•	7	X. _____
8 Multiply line 6 by the decimal amount on line 7. Enter the amount here and on Form 540A, line 30; Form 540, line 44; or Long Form 540NR, line 53	•	8	
9 Enter the decimal amount listed on the chart on page 3 of the instructions for line 9	•	9	X. _____
10 Multiply the amount on line 8 by the decimal amount on line 9	•	10	
11 Credit for prior year expenses paid in 2004. See instructions for line 11	•	11	
12 Add line 10 and line 11. Enter the amount here and on Form 540A, line 31; Form 540, line 45; or Long Form 540NR, line 54	•	12	

Part IV Dependent Care Benefits

13 Enter the total amount of dependent care benefits you received for 2004. This amount should be shown in box 10 of your Form(s) W-2. Do not include amounts that were reported to you as wages in box 1 of Form(s) W-2. Include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	13		
14 Enter the amount forfeited, if any. See instructions	14		
15 Subtract line 14 from line 13	15		
16 Enter the total amount of qualified expenses incurred in 2004 for the care of the qualifying person(s) . See instructions	16		
17 Enter the smaller of line 15 or line 16	17		
18 Enter YOUR earned income	18		
19 If married filing a joint return, enter YOUR SPOUSE'S earned income (if your spouse was a student or was disabled, see the instructions for line 5); if married filing a separate return, see the instructions for the amount to enter; all others , enter the amount from line 18	19		
20 Enter the smallest of line 17, line 18, or line 19	20		
21 Enter the amount from line 13 that you received from your sole proprietorship or partnership. If you did not receive any amounts, enter -0-	21		
22 Subtract line 21 from line 15	22		
23 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 19)	23		
24 Deductible benefits. Enter the smallest of line 20, 21, or 23. Also, include this amount on the appropriate line(s) of your return	24		
25 Enter the smaller of line 20 or 23	25		
26 Enter the amount from line 24	26		
27 Excluded benefits. Subtract line 26 from line 25. If zero or less, enter -0-	27		
28 Taxable benefits. Subtract line 27 from line 22. If zero or less, enter -0-	28		
29 Enter \$3,000 (\$6,000 if two or more qualifying persons)	29		
30 Enter the amount from line 24 and 27	30		
31 Subtract the amount on line 30 from the amount on line 29. If zero or less, stop . You do not qualify for the credit. Exception – If you paid 2003 expenses in 2004, see instructions for line 11	31		
32 Complete Side 1, Part III, line 2. Do not include in column (e) any benefits shown on line 30 above. Add the amounts in column (e) and enter the total here	32		
33 Enter the smaller of line 31 or line 32. Also, enter this amount on Side 1, line 3 on the front of this form and complete line 4 through line 12	33		

Worksheet – Credit for 2003 Expenses Paid in 2004

1) Enter your 2003 qualified expenses paid in 2003. If you did not claim the credit for these expenses on your 2003 return, get and complete a 2003 form FTB 3506 for these expenses. You may need to amend your 2003 return	
2) Enter your 2003 qualified expenses paid in 2004	
3) Add the amounts on line 1 and line 2	
4) Enter \$3,000 if care was for one qualifying person (\$6,000 for two or more)	
5) Enter any dependent care benefits received for 2003 and excluded from your income (from line 24 of 2003 form FTB 3506)	
6) Subtract amount on line 5 from amount on line 4 and enter the result	
7) Compare your and your spouse's earned income for 2003 and enter the smaller amount	
8) Compare the amounts on line 3, line 6, and line 7 and enter the smallest amount	
9) Enter the amount on your 2003 form FTB 3506, line 6. Important: If you were instructed on line 1 to get and complete a 2003 form FTB 3506, enter the amount from line 6 of that form	
10) Subtract amount on line 9 from amount on line 8 and enter the result. If zero or less, stop here. You cannot increase your credit by any previous year's expenses	
11) Enter your 2003 federal adjusted gross income (AGI) (from your 2003 Form 540, line 13; 540A, line 12b; or Long Form 540NR, line 13)	
12) 2003 federal AGI decimal amount (from 2003 form FTB 3506, instructions for line 7)	X.
13) Multiply line 10 by line 12	
14) 2003 California AGI decimal amount (from 2003 form FTB 3506, instructions for line 9)	X.
15) Multiply line 13 by line 14. Enter the result here and on line 11 of your 2004 form FTB 3506	